

HOUSE BILL No. 1409

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-21.

Synopsis: Volunteer firefighter tax deduction. Provides an individual income tax deduction of up to \$2,000 for a volunteer firefighter.

Effective: January 1, 2008.

Battles, Ruppel, Grubb

January 16, 2007, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1409

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2008]: **Sec. 21. Each taxable year, an individual is**
4 **entitled to an adjusted gross income tax deduction for the first two**
5 **thousand dollars (\$2,000) of income received during the taxable**
6 **year by the individual for the individual's service as a volunteer**
7 **firefighter (as defined in IC 36-8-12-2).**
8 SECTION 2. [EFFECTIVE JANUARY 1, 2008] **IC 6-3-2-21, as**
9 **added by this act, applies to taxable years beginning after**
10 **December 31, 2007.**



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